

2013 DRAFTING REQUEST

Bill

Received: 10/9/2012 Received By: jkreye
Wanted: As time permits Companion to LRB:
For: Administration-Budget By/Representing: Quinn
May Contact: Drafter: jkreye
Subject: Tax, Other - sales Addl. Drafters:
Extra Copies:

Submit via email: YES
Requester's email:
Carbon copy (CC) to: joseph.kreye@legis.wisconsin.gov

Pre Topic:

DOA:.....Quinn, BB0016 -

Topic:

Disregarded entities; local exposition district taxes and rental vehicle fees

Instructions:

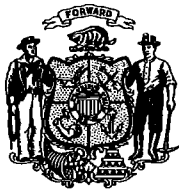
See attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	jkreye 10/9/2012			_____			
/P1		kfollett 10/12/2012	10/15/2012	_____	srose 10/15/2012		State S&L

FE Sent For:

<END>



State of Wisconsin
2013 - 2014 LEGISLATURE



LRB-0260/P1

JK: [signature]

DOA:.....Quinn, BB0016 - Disregarded entities; local exposition district taxes and rental vehicle fees

FOR 2013-2015 BUDGET — NOT READY FOR INTRODUCTION

in 10-9-12

PUF
Jan 19/15
NDF

Don't Gen

1 **AN ACT ...; relating to: the budget.**

Analysis by the Legislative Reference Bureau

TAXATION

OTHER TAXATION

Under this bill, the sales and use tax administrative provisions related to single-owner entities disregarded as separate entities for income tax purposes apply to the administration of the local food and beverage tax, the local rental car tax, the state rental vehicle fee, and the local exposition district room tax.

For further information see the **state and local** fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

✓

- 2 **SECTION 1.** 66.0615 (1m) (f) 2. of the statutes is amended to read:
- 3 66.0615 (1m) (f) 2. Sections 77.51 (12m), (14), (14g), (15a), and (15b), 77.52 (3),
- 4 (13), (14), (18), and (19), 77.522, 77.58 (1) to (5), (6m), and (7), 77.585, 77.59, 77.60,

1 77.61 (2), (3m), (5), (8), (9), and (12) to (15), and (19m), and 77.62, as they apply to
2 the taxes under subch. III of ch. 77, apply to the tax described under subd. 1.

History: 1983 a. 189, 514; 1993 a. 263, 467, 491; 1999 a. 9; 1999 a. 150 ss. 565 to 567; Stats., 1999 s. 66.0615; 2003 a. 203; 2005 a. 135; 2007 a. 20; 2009 a. 2; 2011 a. 18,
32.

3 **SECTION 2.** 77.982 (2) of the statutes is amended to read:

4 77.982 (2) Sections 77.51 (1f), (3pf), (9p), (12m), (14), (14g), (15a), and (15b),
5 77.52 (1b), (3), (5), (13), (14), and (18) to (23), 77.54 (51) and (52), 77.58 (1) to (5), (6m),
6 and (7), 77.522, 77.585, 77.59, 77.60, 77.61 (2), (3m), (5), (6), (8), (9), and (12) to (15),
7 and (19m), and 77.62, as they apply to the taxes under subch. III, apply to the tax
8 under this subchapter. Section 77.73, as it applies to the taxes under subch. V,
9 applies to the tax under this subchapter.

History: 1993 a. 263, 491; 1999 a. 9; 2003 a. 203; 2007 a. 20; 2009 a. 2, 330; 2011 a. 18, 68.

10 **SECTION 3.** 77.991 (2) of the statutes is amended to read:

11 77.991 (2) Sections 77.51 (12m), (14), (14g), (15a), and (15b), 77.52 (1b), (3), (5),
12 (13), (14), (18), and (19), 77.58 (1) to (5), (6m), and (7), 77.522, 77.585, 77.59, 77.60,
13 77.61 (2), (3m), (5), (6), (8), (9), and (12) to (15), and (19m), and 77.62, as they apply
14 to the taxes under subch. III, apply to the tax under this subchapter. Section 77.73,
15 as it applies to the taxes under subch. V, applies to the tax under this subchapter.
16 The renter shall collect the tax under this subchapter from the person to whom the
17 passenger car is rented.

History: 1993 a. 263; 1999 a. 9; 2003 a. 203; 2007 a. 20; 2009 a. 2, 330; 2011 a. 18, 68.

18 **SECTION 4.** 77.9951 (2) of the statutes is amended to read:

19 77.9951 (2) Sections 77.51 (3r), (12m), (14), (14g), (15a), and (15b), 77.52 (1b),
20 (3), (5), (13), (14), (18), and (19), 77.58 (1) to (5), (6m), and (7), 77.522, 77.585, 77.59,
21 77.60, 77.61 (2), (3m), (5), (6), (8), (9), and (12) to (15), and (19m), and 77.62, as they
22 apply to the taxes under subch. III, apply to the fee under this subchapter. The renter

1 shall collect the fee under this subchapter from the person to whom the vehicle is
2 rented.

History: 1997 a. 27; 2007 a. 20; 2009 a. 2, 28, 330; 2011 a. 18, 68.

3 **SECTION 9437. Effective dates; Revenue** ✓ ✓

4 (1) SINGLE-OWNER ENTITIES. The treatment of sections 66.0615 (1m) (f) 2., 77.982
5 (2), 77.991 (2), and 77.9951 (2) of the statutes takes effect on the first day of the 2nd
6 month beginning after publication.

7 (END)

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1/?	jkreye	1 P1/5 f dm	10/12 10/15/12	SELF 10/15			

FE Sent For:

<END>

Kreye, Joseph

0260

From: Hanaman, Cathlene
Sent: Monday, October 08, 2012 8:26 AM
To: Kreye, Joseph
Subject: FW: Statutory Language Drafting Request

From: brian.quinn@wisconsin.gov [mailto:brian.quinn@wisconsin.gov]
Sent: Thursday, September 27, 2012 3:56 PM
To: Hanaman, Cathlene
Cc: Frederick, Caitlin - DOA; Quinn, Brian D - DOA; Thornton, Scott - DOA
Subject: Statutory Language Drafting Request

Biennial Budget: 2013-15

DOA Tracking Code: BB0016

Topic: Disregarded Entities - Local Expo Taxes and Rental Vehicle Fees

SBO Team: TLGED

SBO Analyst: Quinn, Brian D - DOA
Phone: (608) 266-1923
E-mail: brian.quinn@wisconsin.gov

Agency Acronym: DOR

Agency Number: 566

Priority: Low

Intent:

Reference the sales and use tax administrative provisions for disregarded entities for the local food and beverage tax, local car rental tax, local expo lodging tax, and the state rental vehicle fee. ✓

Attachments: False

Please send completed drafts to statlanguage@wisapps.wi.gov

77.58(3)(a) ?

77.61(19m)

Kreye, Joseph

From: Quinn, Brian D - DOA <Brian.Quinn@wisconsin.gov>
Sent: Tuesday, October 09, 2012 2:59 PM
To: Kreye, Joseph
Subject: RE: Statutory Language Drafting Request

This is what I got back from them for drafting instructions:

Amend the following expo tax and state rental vehicle fee administrative provisions to reference sec. 77.61(19m), Wis. Stats. (i.e., sales and use tax disregarded entity provision):

Local food and beverage tax – Section 77.982(2), Wis. Stats.
Local rental car tax – Section 77.991(2), Wis. Stats.
Local expo lodging tax – Section 66.0615(1m)(f)2., Wis. Stats.
State rental vehicle fee – Section 77.9951(2), Wis. Stats.

Brian Quinn
Executive Policy & Budget Analyst
Department of Administration
Division of Executive Budget and Finance
(608)-266-1923
brian.quinn@wisconsin.gov

From: Quinn, Brian D - DOA
Sent: Tuesday, October 09, 2012 2:55 PM
To: Kreye, Joseph - LEGIS
Subject: RE: Statutory Language Drafting Request

I'll admit that this is a cut and paste job on my part because I had a hard time figuring out what they were after either. I'll take a look and get back to you.

Brian Quinn
Executive Policy & Budget Analyst
Department of Administration
Division of Executive Budget and Finance
(608)-266-1923
brian.quinn@wisconsin.gov

From: Kreye, Joseph [<mailto:Joseph.Kreye@legis.wisconsin.gov>]
Sent: Tuesday, October 09, 2012 2:53 PM
To: Quinn, Brian D - DOA
Subject: FW: Statutory Language Drafting Request

Brian,

It would appear that this is already current law. The sales and use tax provision related to returns and disregarded entities is s. 77.58 (3) (a). Cross-references to this exist under ss. 77.982 (2) [local food and beverage tax], 77.991 (2) [local rental car tax] and 77.9951 (2) [state rental vehicle fee].

I'm not sure what you mean by local expo lodging tax.

Joe

Joseph Kreye
Senior Legislative Attorney
Legislative Reference Bureau
608 266-2263

From: Hanaman, Cathlene
Sent: Monday, October 08, 2012 8:26 AM
To: Kreye, Joseph
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State of Wisconsin
2013 - 2014 LEGISLATURE



LRB-0260/P1

JK:kjf:jm

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FOR 2013-2015 BUDGET — NOT READY FOR INTRODUCTION

1 **AN ACT ...; relating to:** the budget.

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6 and (7), 77.522, 77.585, 77.59, 77.60, 77.61 (2), (3m), (5), (6), (8), (9), ~~and (12) to (15),~~
7 ~~and (19m)~~, and 77.62, as they apply to the taxes under subch. III, apply to the tax
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10 **SECTION 3.** 77.991 (2) of the statutes is amended to read:

11 77.991 (2) Sections 77.51 (12m), (14), (14g), (15a), and (15b), 77.52 (1b), (3), (5),
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13 77.61 (2), (3m), (5), (6), (8), (9), ~~and (12) to (15), and (19m)~~, and 77.62, as they apply
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21 77.60, 77.61 (2), (3m), (5), (6), (8), (9), ~~and (12) to (15), and (19m)~~, and 77.62, as they
22 apply to the taxes under subch. III, apply to the fee under this subchapter. The renter
23 shall collect the fee under this subchapter from the person to whom the vehicle is
24 rented.

25 **SECTION 9437. Effective dates; Revenue**

4 (END)